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Atty. Docket No.: P67157US0

**IN THE CLAIMS:**

Please cancel, amend, retain and add claims as follows:

1. (Currently Amended) A pressure relieving dressing for a wound comprising an absorbent element and a substantially non-absorbing pressure distributing element made of a material that distributes both static pressure and sudden impacts so as to remove pressure from the wound, said absorbent element constituting a part of a proximal skin contacting surface and being encircled by the pressure distributing element which constitutes a remaining part of the surface of the dressing to be in contact with the skin, said absorbent element being situated eccentrically with respect to the pressure distributing element and extending from said skin-contacting surface at least partly through a thickness of the pressure distributing element.

2. (Canceled).

3. (Previously Presented) The dressing according to claim 1, wherein the pressure distributing element is an elastomer.

4. (Previously Presented) The dressing according to claim 3, wherein the elastomer includes a synthetic polymer selected from

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the group consisting of silicones, polyurethanes, elastomeric copolymers and hydrophobic foams with designed properties or is a natural polymer including natural rubber.

5. (Previously Presented) The dressing according to claim 1, wherein the absorbent element includes a hydrophilic foam, selected from the group consisting of polyurethane, silicone, styrene-butadiene, styrene-isoprene and a surface coated polyethylene, or water soluble or gelling biopolymers including polysaccharides.

6. (Previously Presented) The dressing according to claim 1, wherein a surface opposite the skin-contacting surface of the dressing is covered by a top layer.

7. (Currently Amended). The dressing according to claim ~~4~~ 6, wherein the absorbent element extends from said skin-contacting surface substantially completely through ~~a depth~~ the thickness of the pressure distributing element to said top layer.

8. (Canceled).

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9. (Previously Presented) The dressing according to claim 6, wherein the pressure distributing material includes one or more indentations that do not extend through said top layer.

10. (Previously Presented) The dressing according to claim 1, wherein the dressing further comprises a pressure indicator.

11. (Previously Presented) The dressing according to claim 1, wherein the absorbent element includes a pharmaceutical or antimicrobial agent.

12. (Previously Presented) The dressing according to claim 1, wherein the surface of the dressing to be brought in contact with the skin shows adhesive properties.

13. (Previously Presented) The dressing according to claim 1, wherein said pressure distributing element is generally elliptical in shape.

14. (Canceled).

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15. (Previously Presented) The dressing according to claim 13, wherein edges of said dressing are beveled.

16. (Canceled).

17. (Currently Amended) The dressing according to claim ~~2~~ 1, wherein said absorbent element is wholly located to one side of a center line drawn perpendicular to a longitudinal length of said pressure distributing element.

18. (Previously Presented) The dressing according to claim 1, further comprising an additional absorbent element on top of said skin-contacting absorbent element which has an absorbency greater than that of said skin-contacting absorbent element.

19. (Previously Presented) The dressing according to claim 1, further comprising a plurality of absorbent elements interspersed with portions of said pressure distributing element and constituting part of the dressing to be in contact with the skin.

Claim 20. (Canceled).

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21. (New) The dressing according to claim 7, wherein said pressure distributing element is generally elliptical in shape and includes one or more indentations that do not extend through said top layer and which provide flexibility to said dressing, said absorbent element being situated adjacent one longitudinal end of said pressure distributing element.

22. (New) The dressing according to claim 21, wherein said indentations are offset from said absorbent element in a longitudinally central portion of said pressure distributing element.

23. (New) The dressing according to claim 1, wherein the surface opposite the skin-contacting surface of the dressing is covered by an elongated top layer that extends beyond an outer edge of said pressure distributing element to form a flange.

24. (New) The dressing according to claim 23, wherein adhesive is applied to said flange, said flange encircling said skin-contacting portions of said absorbent element and said pressure distributing element which are non-adhesive.

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25. (New) A pressure relieving dressing for a wound comprising an absorbent element constituting a part of a proximal skin-contacting surface, a substantially non-absorbing pressure distributing element constituting a further part of the proximal skin-contacting surface of the dressing and being made of a material that distributes both static pressure and sudden impacts so as to remove pressure from the wound, and an additional absorbent element on top of said skin-contacting absorbent element which has an absorbency greater than that of said skin-contacting absorbent element.

26. (New) A pressure relieving dressing for a wound comprising a substantially non-absorbing pressure distributing element constituting a part of the dressing to be in contact with the skin and being made of a material that distributes both static pressure and sudden impacts so as to remove pressure from the wound, and a plurality of absorbent elements interspersed with portions of said pressure distributing element and constituting a further part of the dressing to be in contact with the skin.